

**PATENT ABSTRACTS OF JAPAN**

(11)Publication number : 04-147424

(43)Date of publication of application : 20.05.1992

(51)Int.Cl.

G11B 5/704

(21)Application number : 02-273807

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(22)Date of filing : 11.10.1990

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MATSUMOTO HARUO**(54) POLYESTER FILM FOR MAGNETIC RECORDING MEDIUM****(57)Abstract:**

**PURPOSE:** To improve adhesion property of a magnetic coating film and back coating film, and surface smoothness by forming a specified coating layer comprising polyester urethane resin on a polyester film.

**CONSTITUTION:** At least one surface of a base film comprising polyester resin is coated with a polyester polyurethane polymer which can be dispersed in water but insoluble in water. This polymer is obtained from a source component containing a polyol component containing at least polyester polyol and a polyisocyanate component. This polymer gives rough projections by  $\leq 10$  per 100 cm<sup>2</sup> when formed into a film. Thereby, the film causes no problem such as blocking, and shows excellent adhesion property with a magnetic coating film and a back coating film.

**LEGAL STATUS**

[Date of request for examination]

[Date of sending the examiner's decision of rejection]

[Kind of final disposal of application other than the examiner's decision of rejection or application converted registration]

[Date of final disposal for application]

[Patent number]

[Date of registration]

[Number of appeal against examiner's decision of rejection]

[Date of requesting appeal against examiner's decision of rejection]

[Date of extinction of right]

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